

# FY 2012-13 BUDGET

## BUDGET SECTION SUMMARY

Section Title:

SANITATION ZONE - AIRPORT / LARKFIELD / WIKIUP

### A. Program Description

This budget finances the operation, maintenance, and administration of a collection system, trunk line, and treatment plant serving the Airport/Larkfield/Wikiup area.

### B. Financial Summary

Section				NET COST/USE OF FUND BALANCE		
	FY 11-12 Adopted	FY 12-13 Requested	Percent Change	FY 11-12 Adopted	FY 12-13 Requested	Percent Change
Operations	\$3,887,776	\$4,126,804	6.15%	\$1,309,716	\$962,147	(26.54%)
Bonds	265,076	257,034	(3.03%)	(235,000)	(245,270)	4.37%
Construction	194,000	225,000	15.98%	193,835	150,000	(22.61%)
<b>TOTAL:</b>	<b>\$4,346,852</b>	<b>\$4,608,838</b>	<b>6.03%</b>	<b>\$1,268,551</b>	<b>\$866,877</b>	<b>(31.66%)</b>

### C. Staffing Summary

No staffing is allocated to this index.

### D. Workload Summary

Workload Indicator	FY 10-11 Actual	FY 11-12 Budget Estimate	FY 11-12 Revised Estimate	FY 12-13 Projected	Change from FY 11-12 Budget Estimate
Total ESDs	3,684	3,700	3,722	3,723	0.62%
Total APNs	2,688	2,688	2,721	2,688	0.00%

### E. Summary of Issues and Significant Changes

The Airport/Larkfield/Wikiup Sanitation Zone's (Airport SZ) treatment plant was designed as a zero discharge facility and has the ability to treat an average daily dry weather flow of up to 0.9 million gallons per day (mgd) to tertiary wastewater treatment standards. The plant has a build-out capacity of 1.2 mgd.

For several years following major expansion of the Airport SZ's reclamation system and upgrade of the treatment plant to meet tertiary standards, rate increases did not keep pace with the increased operations and debt service costs. . Various steps have been taken to improve performance of the filtration system and the Agency has implemented aggressive water conservation measures to delay the need for capital expansion projects.

The requested rate per ESD for FY 12-13 annual service charges is \$690, representing a 7.5% increase from FY 11-12. Rate increases in excess of the CPI will be needed to balance operational revenue and costs over the next several years. In the recent years the Airport SZ has had insufficient funds to cover the ongoing operational expenses.

**F. Summary of Reduction Options**

No reduction options are proposed.

**G. Attachments**

- Summary of Revenues and Expenditures
- Character Justification
- Statement of Special Fund Activity

# FY 2012-13 BUDGET

## SUMMARY OF REVENUES AND EXPENDITURES

**Section Title:** SANI ZONE - AIRPORT / LARKFIELD / WIKIUP - OPERATIONS  
**Section/Index No:** 682104

Sub-Object No. and Title	Adopted 2011-12	Requested 2012-13	Difference	Percent Change
<b><u>REVENUES:</u></b>				
<b><u>TAXES</u></b>				
1001 Flat Charges - CY	\$2,154,680	\$2,331,172	\$176,492	8.19%
1061 Flat Charges - PY	22,000	23,000	1,000	4.55%
1120 Penalties / Costs on Taxes	4,000	4,500	500	12.50%
<b>Subtotal Taxes</b>	<b>\$2,180,680</b>	<b>\$2,358,672</b>	<b>\$177,992</b>	<b>8.16%</b>
<b><u>USE OF MONEY</u></b>				
1700 Interest on Pooled Cash	\$3,300	\$385	(\$2,915)	(88.33%)
1701 Interest Earned	0	0	0	N/A
1801 Rent-Real Estate	50,000	150,000	100,000	200.00%
<b>Subtotal Use of Money</b>	<b>\$53,300</b>	<b>\$150,385</b>	<b>\$97,085</b>	<b>182.15%</b>
<b><u>INTERGOVERNMENTAL</u></b>				
2912 Town of Windsor	\$150,000	\$150,000	\$0	\$0
<b>Subtotal Intergovernmental</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$0</b>	<b>\$0</b>
<b><u>CHARGES FOR SERVICES</u></b>				
3400 Sanitation Services	\$154,080	\$165,600	\$11,520	7.48%
3403 Industrial Users Monit/Dis	40,000	40,000	0	0.00%
<b>Subtotal Charges for Services</b>	<b>\$194,080</b>	<b>\$205,600</b>	<b>\$11,520</b>	<b>5.94%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
4102 Donations/Reimbursements	\$0	\$0	\$0	N/A
<b>Subtotal Miscellaneous Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b><u>RESIDUAL EQUITY TRANSFER</u></b>				
4880 Ret-Between Entities-BOS	\$0	\$300,000	\$300,000	N/A
<b>Subtotal Residual Equity Transfer</b>	<b>\$0</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>N/A</b>
<b>TOTAL REVENUES</b>	<b>\$2,578,060</b>	<b>\$3,164,657</b>	<b>\$586,597</b>	<b>22.75%</b>

Sub-Object No. and Title	Adopted 2011-12	Requested 2012-13	Difference	Percent Change
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
6040 Communications	\$6,000	\$6,000	\$0	0.00%
6140 Maintenance - Equipment	110,000	150,000	40,000	36.36%
6180 Maintenance - Bldgs/Impr	30,000	0	(30,000)	(100.00%)
6262 Lab Supplies	8,000	2,000	(6,000)	(75.00%)
6430 Printing Services	0	1,500	1,500	N/A
6461 Supplies/Expenses	0	10,000	10,000	N/A
6512 Testing/Analysis	35,000	40,000	5,000	14.29%
6516 Data Processing Services	0	2,000	2,000	N/A
6522 District Services	15,000	0	(15,000)	(100.00%)
6523 District Operations	1,250,000	1,310,000	60,000	4.80%
6540 Contract Services	0	100,000	100,000	N/A
6570 Consultant Services	115,000	185,000	70,000	60.87%
6573 Administration Costs	18,000	18,000	0	0.00%
6589 Permits	0	15,000	15,000	N/A
6610 Legal Services	6,000	6,000	0	0.00%
6820 Rents/Leases-Equipment	15,000	20,000	5,000	33.33%
6880 Small Tools/Instruments	0	4,000	4,000	N/A
6889 Software	0	500	500	N/A
7201 Gas/Oil	0	500	500	N/A
7206 Equipment Usage Charges	80,000	100,000	20,000	25.00%
7212 Chemicals	95,000	60,000	(35,000)	(36.84%)
7217 State Permits / Fees	25,000	25,000	0	0.00%
7247 Water Conservation Program	70,000	20,000	(50,000)	(71.43%)
7250 Reimbursable Projects	50,000	30,000	(20,000)	(40.00%)
7320 Utilities	10,000	5,000	(5,000)	(50.00%)
7394 Power	370,000	370,000	0	0.00%
<b>Subtotal Services and Supplies</b>	<b>\$2,308,000</b>	<b>\$2,480,500</b>	<b>\$172,500</b>	<b>7.47%</b>
<b><u>OTHER CHARGES</u></b>				
7980 Depreciation	\$989,700	\$994,000	\$4,300	0.43%
<b>Subtotal Other Charges</b>	<b>\$989,700</b>	<b>\$994,000</b>	<b>\$4,300</b>	<b>0.43%</b>
<b><u>FIXED ASSETS</u></b>				
8560 Equipment	\$60,000	\$60,000	\$0	0.00%
9480 Intangible Assets	10,000	10,000	0	0.00%
<b>Subtotal Fixed Assets</b>	<b>\$70,000</b>	<b>\$70,000</b>	<b>\$0</b>	<b>0.00%</b>
<b><u>OTHER FINANCING USES</u></b>				
8625 OT - W/in Special Dist - BOS	\$500,076	\$577,304	\$77,228	15.44%
<b>Subtotal Other Financing Uses</b>	<b>\$500,076</b>	<b>\$577,304</b>	<b>\$77,228</b>	<b>15.44%</b>
<b><u>APPROPRIATIONS FOR CONT</u></b>				
9000 Appropriations for Contingencies	\$20,000	\$5,000	(\$15,000)	(75.00%)
<b>Subtotal Appropriations for Contin.</b>	<b>\$20,000</b>	<b>\$5,000</b>	<b>(\$15,000)</b>	<b>(75.00%)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$3,887,776</b>	<b>\$4,126,804</b>	<b>\$239,028</b>	<b>6.15%</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>\$1,309,716</b>	<b>\$962,147</b>	<b>(\$347,569)</b>	<b>(26.54%)</b>

**FY 2012-13 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Sanitation

**Section Title:** Sanitation Zone - Airport/Larkfield/Wikiup - Operations

**Character Title:** Taxes

**Character No.:** 682104-10

**1001 Flat Charges - CY**

ESDs times annual rate:	3,483	x	\$690	\$2,403,270
Less Estimated Delinquency Factor:	3%			(72,098)
				<hr/>
				\$2,331,172

(See SubObject 3400 for Total ESDs)

**1061 Flat Charges - PY**

This account records the estimated delinquent amount of prior years sewer service charges.

**1120 Penalties / Costs on Taxes**

This item records penalties paid on delinquent sewer service charges.

**Character Title:** Use of Money

**Character No.:** 682104-17

**1700 Interest on Pooled Cash**

Estimated Average Cash Balance	\$70,000
Projected Interest Rate	<hr/> 0.55%
Projected/Planned Interest on Pooled Cash	\$385

**1801 Rent-Real Estate**

This represent the payment of rent of property per the Memorandum of Agreement for the photovoltaic facility and the relocated service center.

**Character Title:** Intergovernmental

**Character No.:** 682104-20

**2912 Town of Windsor**

This account will record anticipated revenue from the Town of Windsor to lease a portion of the Ocean View reservoir (\$150,000).

**Character Title:** Charges for Services

**Character No.:** 682104-30

**3400 Sanitation Services**

ESDs x Annual Charge	240	x	\$690	=	\$165,600
----------------------	-----	---	-------	---	-----------

Character Title: Charges for Services (continued) Character No.: 682104-30

**3403 Ind Users Monitoring/Discharge**

Character Title: Miscellaneous Revenue Character No.: 682104-40

**4102 Donations/Reimbursements**

This item records donations and reimbursements.

Character Title: Residual Equity Transfer Character No.: 682104-48

**4880 Ret-Between Equity-BOS**

This account records revenue from the General Fund to cover expenditures.

Character Title: Services and Supplies Character No.: 682104-60

**6040 Communications**

**6140 Maintenance - Equipment**

This account records the costs for routine maintenance of equipment.

**6262 Laboratory Supplies**

This account records the cost of lab supplies required for testing and monitoring wastewater.

**6430 Printing Services**

This item is requested to cover the costs of printing services, which are primarily furnished by the County Reprographics Department.

**6461 Supplies/Expenses**

Supplies/Expenses covers the costs of operational supplies.

**6512 Testing/Analysis**

This account records expenses incurred to comply with all regulatory testing requirements.

**6516 Data Processing Services**

This request covers the costs of various data processing supplies and services.

**6523 District Operations**

This account records the cost of labor and overhead associated with operations and maintenance of the Zone's facilities.

**6540 Contract Services**

This account reflects the costs for various outside services which includes sludge removal.

**6570 Consultant Services**

This account records the cost of consultant services required in support of special projects including ZSI agreement (\$25,000) PJ# 7231-01, Permitting and Regulatory Assistance (\$75,000) PJ# TBD, and Collection System Modeling (\$85,000) PJ# TBD.

**6589 Permits**

This account records the cost of various permits other than State Permits and Fees.

**6573 Administration Costs****6610 Legal Services****6820 Rents/Leases-Equipment**

This item is requested to provide funds for rents and leases of equipment.

**6880 Small Tools/Instruments**

This item is requested to provide funds for the purchase of office furniture, small tools, instruments and equipment that are individually under \$5,000.

**6889 Software**

This item provides funds for various software packages.

**7201 Gas/Oil**

This item include the costs of gas, diesel and oil.

**7206 Equipment Usage Charges**

This item is requested to provide funds for equipment usage.

**7212 Chemicals****7217 State Permits / Fees****7247 Water Conservation**

This account records the cost of the High Efficiency Fixture Direct Install Program with the goal of inflow reduction and the retrofit of old, high water using fixtures.

**7250 Reimbursable Projects****7320 Utilities**

This account records the cost of payments made for utilities such water.

**7394 Power**

This account records the cost of payments made for utilities such as gas and electricity.

**Character Title:**                      **Other Charges**    **Character No.:**                      **682104-75**

***7980 Depreciation***

Generally Accepted Accounting Principles require that depreciation be expensed each year.

**Character Title:**                      **Fixed Assets**    **Character No.:**                      **682104-85**

***8560 Equipment***

This account records cost for equipment over \$5,000.

***9480 Intangible Assets***

This account records sewer easement dedication.

**Character Title:**                      **Other Financing Uses**    **Character No.:**                      **682104-86**

***8625 OT - W/in Special Dist - BOS***

This account reflects the transfer of cash (\$500,706) from the Operations Fund to the Bond Fund cover the principal and interest payments. An additional \$75,000 transfer will be made to the Construction Fund.

**Character Title:**                      **Appropriations for Contingencies**    **Character No.:**                      **682104-90**

***9000 Appropriations for Contingencies***

This account provides funding for unanticipated expenditures or revenue shortfalls.



# FY 2012-13 BUDGET

## STATEMENT OF SPECIAL FUND ACTIVITY

**Department:** Sonoma County Water Agency - Sanitation  
**Section:** Sanitation Zone - Airport / Larkfield / Wikiup - Operations  
**Index No.:** 682104

DESCRIPTION OF FUND ACTIVITY	Actual FY 10-11	Estimated FY 11-12	Requested FY 12-13
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	<b>\$1,051,096</b>	<b>\$721,007</b>	<b>\$70,225</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	2,781,046	2,792,054	3,164,657
Expenditures - (Decrease) fund balance	(4,099,492)	(4,424,678)	(4,126,804)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	(1,318,446)	(1,632,624)	(962,147)
<b>Adjustments to Reserves/Encumbrances:</b>			
7980 - Depreciation	977,629	981,842	994,000
Disposal of Fixed Assets	7,091	-	-
Change in Encumbrance	6,530	-	-
Change in Water Conservation Reserve	(2,893)	-	-
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	988,357	981,842	994,000
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>\$721,007</b>	<b>\$70,225</b>	<b>\$102,078</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> (Difference between Beginning and Ending Balance)	<b>(\$330,089)</b>	<b>(\$650,782)</b>	<b>\$31,853</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/010</b>	<b>7/1/11</b>	
Cash	\$760,122	\$1,072,084	
Other Receivables	706,313	117,750	
Accounts Payable	(29,831)	(87,830)	
Deferred Revenue	(34,953)	(34,079)	
Reserve for Water Conservation	(247,150)	(250,043)	
Encumbrances	(103,405)	(96,875)	
<b>Total Beginning Fund Balance</b>	<b>\$1,051,096</b>	<b>\$721,007</b>	

# FY 2012-13 BUDGET

## SUMMARY OF REVENUES AND EXPENDITURES

**Section Title:        SANITATION ZONE - A.L.W. - BONDS**  
**Section/Index No: 682203**

Sub-Object No. and Title	Adopted 2011-12	Requested 2012-13	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>OTHER FINANCING SOURCES</u></b>				
4625 OT -W/in Special Dist - BOS	\$500,076	\$502,304	\$2,228	0.45%
<b><i>Subtotal Other Financing Sources</i></b>	<b>\$500,076</b>	<b>\$502,304</b>	<b>\$2,228</b>	<b>0.45%</b>
<b>TOTAL REVENUES</b>	<b>\$500,076</b>	<b>\$502,304</b>	<b>\$2,228</b>	<b>0.45%</b>
<b>EXPENDITURES:</b>				
<b><u>SERVICES AND SUPPLIES</u></b>				
6635 Fiscal Agent Fees	\$9,900	\$9,900	\$0	0.00%
6640 Debt Issuance	6,594	6,594	0	0.00%
<b><i>Subtotal Services and Supplies</i></b>	<b>\$16,494</b>	<b>\$16,494</b>	<b>\$0</b>	<b>0.00%</b>
<b><u>OTHER CHARGES</u></b>				
7920 Interest	\$248,582	\$240,540	(\$8,042)	(3.24%)
<b><i>Subtotal Other Charges</i></b>	<b>\$248,582</b>	<b>\$240,540</b>	<b>(\$8,042)</b>	<b>(3.24%)</b>
<b><u>OTHER FINANCING USES</u></b>				
8625 OT -W/in Special District - BOS	\$0	\$0	\$0	N/A
<b><i>Subtotal Other Charges</i></b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b><u>ADMINISTRATIVE CONTROL ACCOUNT</u></b>				
9200 Ent - Principal	\$235,000	\$245,000	\$10,000	4.26%
9209 Ent - Principal Clearing	(235,000)	(245,000)	(10,000)	4.26%
<b><i>Subtotal Administrative Control</i></b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>	<b>\$265,076</b>	<b>\$257,034</b>	<b>(\$8,042)</b>	<b>(3.03%)</b>
<b>TOTAL NET COST</b> <i>(Expenditures Minus Revenues)</i>	<b>(\$235,000)</b>	<b>(\$245,270)</b>	<b>(\$10,270)</b>	<b>4.37%</b>

# FY 2012-13 BUDGET

## CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation  
Section Title: Sanitation Zone - A.L.W. - Bonds

Character Title: Other Financing Sources Character No.: 682203-46

**4625 OT - W/in Special Dist - BOS**

This account records the transfer of funds from the Operations Fund to cover debt payment.

Character Title: Services and Supplies Character No.: 682203-60

**6635 Fiscal Agent Fees**

This account records the annual administrative fees from the trustee for the 2005 Revenue Bonds.

**6640 Debt Issuance**

This account records the cost of obtaining bond funding.

Character Title: Other Charges Character No.: 682203-75

**7920 Interest**

The 2000 bonds were completely refunded in September 2005. Bases on the refunded bond serial interest rate ranges from 2.6-5.0% over the life of the issue. The request for the forthcoming fiscal year is based on the bond amortization schedule prepared at the time the bonds were refunded.

Character Title: Other Financing Uses Character No.: 682203-86

**8625 OT - W/in Special Dist - BOS**

This account reflects amounts transferred to the Construction Fund for expenses incurred for projects eligible for funding from the proceeds of the 2005 Revenue Bond. No funds will be budgeted for FY 12-13.

Character Title: Administrative Control Character No.: 682203-92

**9200 Ent - Principal**

This account reflects the principal expense for revenue bonds that were issued 2005 as serial bonds with interest rate range from 2.6%-5% over the life of the issue. Payments on the bonds will continue until October, 2026. The request for the forthcoming fiscal year is based on the bond amortization schedule prepared at the time the bonds were refunded.

The following reflects the bond principal payment history to date:

Original Amount of the Revenue Bond Issue:	\$6,220,000
Total FY 06-07 through FY 10-11 Principal Payments:	(1,065,000)
Total FY 11-12 Principal Payments:	(235,000)
Outstanding Bond Amount	<u>\$4,920,000</u>

**9209 Ent - Principal Clearing**

This is the clearing account for sub-object 9200, Ent - Principal.

**FY 2012-13 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Sanitation  
**Section:** Sanitation Zone - A.L.W. - Bonds  
**Index No.:** 682203

DESCRIPTION OF FUND ACTIVITY	Actual FY 10-11	Estimated FY 11-12	Requested FY 12-13
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	<b>(\$166,984)</b>	<b>(\$131,621)</b>	<b>(\$98,558)</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	502,929	500,908	502,304
Expenditures - (Decrease) fund balance	(258,539)	(265,076)	(257,034)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	244,390	235,832	245,270
<b>Adjustments to Reserves/Encumbrances:</b>			
6640 Amortization of Debt Issuance Costs	6,594	6,594	6,594
7920 Amortization of Debt Refunding	25,637	25,637	25,637
1701 Amortization of Bond Premium	(6,257)	-	-
Change in Matured Bonds Payable	(5,000)	-	-
9200-ENT - Principal	(230,000)	(235,000)	(245,000)
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	(209,026)	(202,769)	(212,769)
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>(\$131,621)</b>	<b>(\$98,558)</b>	<b>(\$66,057)</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> (Difference between Beginning and Ending Balance)	<b>\$35,363</b>	<b>\$33,063</b>	<b>\$32,501</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/010</b>	<b>7/1/11</b>	
Cash	\$121,561	\$160,084	
Cash with Trustee	-	-	
Matured Bonds Payable	(230,000)	(235,000)	
Interest Payable	(58,545)	(56,705)	
<b>Total Beginning Fund Balance</b>	<b>(\$166,984)</b>	<b>(\$131,621)</b>	

# FY 2012-13 BUDGET

## SUMMARY OF REVENUES AND EXPENDITURES

Section Title:           SANI ZONE - AIRPORT / LARKFIELD / WIKIUP - CONSTRUCTION  
 Section/Index No:   682302

Sub-Object No. and Title	Adopted 2011-12	Requested 2012-13	Difference	Percent Change
--------------------------	--------------------	----------------------	------------	-------------------

### REVENUES:

#### USE OF MONEY

1700 Interest on Pooled Cash	\$165	\$0	(\$165)	(100.00%)
<b>Subtotal Use of Money</b>	<b>\$165</b>	<b>\$0</b>	<b>(\$165)</b>	<b>(100.00%)</b>

#### MISCELLANEOUS REVENUE

4102 Donations/Reimbursements	\$0	\$0	\$0	N/A
<b>Subtotal Miscellaneous Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

#### OTHER FINANCING SOURCES

4625 OT - W/in Special Dist - BOS	\$0	\$75,000	\$75,000	N/A
<b>Subtotal Other Financing Sources</b>	<b>\$0</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>N/A</b>

<b>TOTAL REVENUES</b>	<b>\$165</b>	<b>\$75,000</b>	<b>\$74,835</b>	<b>45354.55%</b>
-----------------------	--------------	-----------------	-----------------	------------------

### EXPENDITURES:

#### FIXED ASSETS

8510 Buildings / Improvements	\$194,000	\$225,000	\$31,000	15.98%
9142 Capital Replacement Program	0	0	0	N/A
<b>Subtotal Fixed Assets</b>	<b>\$194,000</b>	<b>\$225,000</b>	<b>\$31,000</b>	<b>15.98%</b>

<b>TOTAL EXPENDITURES</b>	<b>\$194,000</b>	<b>\$225,000</b>	<b>\$31,000</b>	<b>15.98%</b>
---------------------------	------------------	------------------	-----------------	---------------

<b>TOTAL NET COST</b>	<b>\$193,835</b>	<b>\$150,000</b>	<b>(\$43,835)</b>	<b>(22.61%)</b>
<i>(Expenditures Minus Revenues)</i>				

# FY 2012-13 BUDGET

## CHARACTER JUSTIFICATION

**Department - Division:** Sonoma County Water Agency - Sanitation

**Section Title:** Sanitation Zone - Airport/Larkfield/Wikiup - Construction

**Character Title:** Use of Money

**Character No.:** 682302-17

### ***1700 Interest on Pooled Cash***

This account records interest on pooled cash held for the Zone by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

Estimated Average Cash Balance	\$0
Projected Interest Rate	0.55%
Projected/Planned Interest on Pooled Cash	\$0

**Character Title:** Other Financing Sources

**Character No.:** 682302-46

### ***4625 OT - W/in Special Dist - BOS***

This account reflects the transfer of cash from the Operations Fund to the Construction Fund to finance the capital projects.

**Character Title:** Fixed Assets

**Character No.:** 682302-85

### ***8510 Buildings / Improvements***

This account can be used to provide capacity to new users pursuant to the County General Plan (using connection fee revenue), as well as for treatment plant and reclamation system improvement projects. The following project is

	PCAS No.	Amount
<u>Solids Handling</u>	TBD	\$100,000
Funding will be used for planning, design and CEQA to remove accumulated colloidal solids from the treatment plant.		
<u>Microfiltration Building Drain Improvement</u>	TBD	75,000
Funding will be used to implement building drain improvements in the filter building		
<u>Drying Bed</u>	TBD	50,000
Funding will be used to construct a sludge drying bed.		<u>\$225,000</u>

### ***9142 Capital Replacement Program***

This account reflects funds for repair and replacement of the sewer collection system. Long-term replacement of existing facilities that are worn out and in disrepair will help to bring the facilities up to current sanitation standards and will extend the life of the sanitation infrastructure. No funds will be budgeted for FY 12-13.

**FY 2012-13 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Sanitation  
**Section:** Sanitation Zone - Airport / Larkfield / Wikiup - Construction  
**Index No.:** 682302

DESCRIPTION OF FUND ACTIVITY	Actual FY 10-11	Estimated FY 11-12	Requested FY 12-13
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	<b>\$470,322</b>	<b>\$332,264</b>	<b>\$232,673</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	325,948	150,697	75,000
Expenditures - (Decrease) fund balance	(449,630)	(250,288)	(225,000)
	<hr/>	<hr/>	<hr/>
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	(123,682)	(99,591)	(150,000)
<b>Adjustments to Reserves/Encumbrances:</b>			
Capitalized Interest	(14,376)	-	-
PY CIP Reclass	-	-	-
	<hr/>	<hr/>	<hr/>
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	(14,376)	-	-
	<hr/>	<hr/>	<hr/>
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>\$332,264</b>	<b>\$232,673</b>	<b>\$82,673</b>
 <b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> (Difference between Beginning and Ending Balance)	 <b>(\$138,058)</b>	 <b>(\$99,591)</b>	 <b>(\$150,000)</b>
 <b><u>Fund Balance Components at Beginning of FY</u></b>	 <b>7/1/010</b>	 <b>7/1/11</b>	
Cash	\$470,322	\$332,264	
	<hr/>	<hr/>	
<b>Total Beginning Fund Balance</b>	<b>\$470,322</b>	<b>\$332,264</b>	